

WIRRAL FOODBANK
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2023

Registered Charity Number: 1167967

Hailwood & Co.
Chartered Accountants

WIRRAL FOODBANK
YEAR ENDED 31 AUGUST 2023
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WIRRAL FOODBANK

YEAR ENDED 31 AUGUST 2023

INFORMATION

REGISTERED CHARITY NUMBER 1167967

TRUSTEES

P L Davies (Chair)	
S Rahman	(Appointed 1 September 2023)
D Sharples	
Ms S J Caines	
Ms L Cross	
M Cleave	
P C Franklin	
Dr S Chadwick	
M Donnan BSc FCA AMIMechE	
Mrs P J Walker	(Resigned 29 May 2023)

REGISTERED OFFICE

Wirral Foodbank Office
Unit 14 Wirral Business Centre
Dock Road
Birkenhead
Merseyside
CH41 1JW

BANKERS

HSBC
31 The Pyramids
Grange Road
Birkenhead
Wirral
CH41 2ZL

INDEPENDENT EXAMINERS

Hailwood & Co.
Chartered Accountants
392-394 Hoylake Road
Moreton
Wirral
CH46 6DF

WIRRAL FOODBANK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

The Trustees present their report and financial statements for the year ended 31 August 2023.

Reference and Administrative Details of the Charity, its Trustees and Advisers

The name of the Charity is Wirral Foodbank. All the Trustees who served during the year, details of the registered office and the Charity's professional advisers are listed on a separate page at the front of the accounts.

Structure, Governance and Management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a Charitable Incorporated Organisation.

Organisational structure

The strategic direction and management of the charity is governed by its Trustees.

Risk management

The major risks to which the Charity has been exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate those risks.

Activities and Objectives

Objectives and aims

The charity was registered on 30 June 2016 in order to take over the operations of Wirral Foodbank Charitable Trust, a Trussell Trust Foodbank on the Wirral. It is governed by its constitution, as amended on 17 July 2019.

Public Benefit

The Trustees have complied with the duty in section 4 of the 2006 Act to have due regard to public benefit guidance published by the Charity Commission.

Charitable objectives

To relieve persons in England and Wales and specifically the Wirral and its surrounding areas, who are in conditions of need or distress in such ways as the Trustees from time to time think fit.

Achievements and Performance

The Foodbank operates 11 distribution centres located in churches and community centres, which are supplied by our warehouse in Wallasey. Individuals in need of food are directed to one of the many agencies authorised to hold our vouchers. Non-perishable food is donated by members of the public at supermarket collections and at our many collection points.

We believe that the provision of emergency food is not the solution to poverty, regardless of how it is

WIRRAL FOODBANK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

Achievements and Performance (continued)

distributed. To address this we developed Foodbank Plus as a separate charity, which we support via donations.

During the year, the Charity supported 10,466 clients, including 5,657 children.

Financial Review

Results

At 31 August 2023, the Charity had total resources of £462,011, all of which are represented by net current assets. This position is strong, and has resulted from a surge in donations as a result of the pandemic and careful management of funds since.

The charity has made a surplus for the year of £1,202.

Reserves policy

The policy of the Charity is to retain a level of reserves sufficient to enable the Charity to continue to operate for the short term. It is hoped that an unrestricted reserve of at least six months typical expenditure can be maintained.

General unrestricted reserves currently stand at £462,011, 16.3 months running costs.

Investment policy and objectives

It is not the Trustees intention to retain sufficient long term reserves to merit a detailed investment policy . Surplus funds are simply held in the Charity's current account.

Related parties

The Charity is controlled by its Trustees, and as such its Trustees are related parties of the Charity.

Auditors

Hailwood & Co. offer themselves for re-appointment as auditors of the Charity, although under current charity law they not required to report on the accounts in this capacity.

On behalf of the Trustees



M Donnan (Jun 27, 2024, 2:20pm)
M Donnan BSc FCA AMIMechE
Trustee
30 June 2024

Unit 14 Wirral Business Centre
Dock Road
Birkenhead
Merseyside
CH41 1JW

WIRRAL FOODBANK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are also responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees who served during the year and up to the date of the report are set out on page 1.

Signed for and on behalf of the trustees



M Donnan (Jun 27, 2024, 2:20pm)

M Donnan BSc FCA AMIMechE

Trustee

Unit 14 Wirral Business Centre

Birkenhead

CH41 1JW

30 June 2024

WIRRAL FOODBANK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

FOR THE YEAR ENDED 31 AUGUST 2023

I report on the financial statements of Wirral Foodbank for the year ended 31 August 2023 which are set out on pages 6 to 13.

Respective responsibilities of the Trustees and examiner

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (The Act) and that an independent examination is required.

Your income exceeds £250,000 and I am qualified to undertake the examination through being a member of The Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiners' report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiners' statement

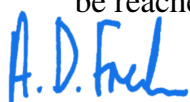
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Act and
- to prepare accounts which accord with the accounting records and to comply with the accounting principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102).

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the be reached.



A D French FCA

392-394 Hoylake Road, Moreton, Wirral, CH46 6DF

30 June 2024

Hailwood & Co.

Chartered Accountants

Registered Auditors

WIRRAL FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources					
From generated funds					
Voluntary income					
Donations	2	340,777	-	340,777	367,740
Other income	2	426	-	426	-
Total incoming resources		341,203	-	341,203	367,740
Resources expended					
Charitable activities	3	300,963	36,716	337,679	380,582
Governance costs	4	2,322	-	2,322	2,226
Total resources expended		303,285	36,716	340,001	382,808
Net movement in funds before transfers		37,918	(36,716)	1,202	(15,068)
Transfers between funds	11	-	-	-	-
Net movement in funds for the year		37,918	(36,716)	1,202	(15,068)
Brought forward at 1 September		424,093	36,716	460,809	475,877
Carried forward at 31 August		462,011	-	462,011	460,808

Movements in reserves are shown in notes 10 and 11.

None of the charity's activities were acquired or discontinued during the above two financial years.

There are no recognised gains and losses in the years ended 31 August 2023 or 31 August 2022 other than the surplus/deficit for those years.

WIRRAL FOODBANK
BALANCE SHEET
FOR THE YEAR ENDED 31 AUGUST 2023

	Note	2023		2022	
		£	£	£	£
Current assets					
Debtors	8	42,242		94,304	
Cash at bank		427,693		373,490	
		<u>469,935</u>		<u>467,795</u>	
Creditors:					
Amounts falling due within one year	9	(7,924)		(6,986)	
		<u></u>		<u></u>	
Net current assets			462,011		460,808
			<u></u>		<u></u>
Total assets less current liabilities			462,011		460,808
			<u></u>		<u></u>
Funds					
Unrestricted					
General	10	462,011		424,093	
Designated	10	-		-	
Restricted	11	-		36,716	
		<u></u>		<u></u>	
Net assets			462,011		460,808
			<u></u>		<u></u>

The financial statements on pages 6 to 13 were approved by the Trustees on 30 June 2024 and signed on their behalf by:



M Donnan (Jun 27, 2024, 2:20pm)

M Donnan BSc FCA AMIMechE
Trustee

WIRRAL FOODBANK
NOTES ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost accounting rules, and comply with the Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102) and The Charities Act 2011.

The charity is of such a size that it must prepare its accounts using the accruals basis.

Legal status

The Charity is a Charitable Incorporated Organisation.

Income and expenditure

All income and expenditure is accounted for using the accruals basis. Income is recognised only when the Charity is legally entitled to it and its value can be accurately quantified.

Pension costs

Payments are paid into a defined contribution scheme, and accounted for on an accruals basis.

Taxation

The Charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Trustees may decide to designate some of their unrestricted funds for a specific purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity, and arise when specified by a donor or funds are raised for a specified purpose.

The purposes and uses of the more significant funds are set out in note 11 to the accounts.

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
2 Incoming resources				
Voluntary income				
Donations	340,777	-	340,777	367,740
Other income				
Bank interest received	426	-	426	-
	<u>341,203</u>	<u>-</u>	<u>341,203</u>	<u>367,740</u>

WIRRAL FOODBANK
NOTES ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
3 Charitable activities				
Salaries & wages	74,582	-	74,582	58,507
Staff travel	548	-	548	307
Food purchases	54,079	36,716	90,795	20,756
Foodbank Plus	39,591	-	39,591	211,500
Rent	47,772	-	47,772	30,837
Warehouse costs	9,837	-	9,837	12,849
Motor expenses	2,175	-	2,175	12,569
Covid PPE costs	-	-	-	-
Postage, printing, stationery	-	-	-	881
Sundry	900	-	900	2,854
Utilities	5,979	-	5,979	983
Office costs	4,764	-	4,764	4,843
Telephone and internet	2,137	-	2,137	2,291
Insurance	5,733	-	5,733	2,787
Professional fees	6,716	-	6,716	1,633
Bank charges	351	-	351	285
Distribution centres	22,700	-	22,700	16,700
Client advice and support	20,230	-	20,230	-
Donations	1,964	-	1,964	-
Staff training	905	-	905	-
	<u>300,963</u>	<u>36,716</u>	<u>337,679</u>	<u>380,582</u>

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
4 Governance costs				
Independent examiner's remuneration				
In their capacity as examiners	929	-	929	890
In respect of other services	1,393	-	1,393	1,336
	<u>2,322</u>	<u>-</u>	<u>2,322</u>	<u>2,226</u>

WIRRAL FOODBANK
NOTES ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

	2023	2022
	£	£
5 Salaries and wages		
Staff costs		
Wages and salaries	71,973	56,862
Employers' national insurance	5,178	3,267
Employment allowance	(5,178)	(3,267)
Pension contributions	2,609	1,644
	<u>74,582</u>	<u>58,507</u>
	<u><u>74,582</u></u>	<u><u>58,507</u></u>
 Average number of full time equivalent employees	 2023	 2022
Management and administration	4.00	1.40
Project workers	-	1.20
	<u>4.00</u>	<u>2.60</u>
	<u><u>4.00</u></u>	<u><u>2.60</u></u>

In neither year did any employee earn in excess of £50,000, nor were the Trustees paid remuneration or expenses. Pension costs are paid into a defined contribution scheme.

6 Taxation

As a registered charity, the company has no liability for taxation.

7 Related parties

Control

The Charity is controlled by its Trustees whose names are shown on page 1.

Some of the Trustees also control Wirral Foodbank Plus (Charity No. 1190395).

Transactions with related parties

The Charity does not remunerate or pay expenses to Trustees.

During the year the Charity made grants off £39,591 (2022: £211,500) to Foodbank Plus. Foodbank Plus began operations on 1 September 2020, and was set up so as to separate the advisory element of the Foodbank's work from its core activities.

WIRRAL FOODBANK
NOTES ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

	2023	2022
	£	£
8 Debtors		
Other debtors	42,242	94,304
	<u>42,242</u>	<u>94,304</u>

	2023	2022
	£	£
9 Creditors due within one year		
Other tax and social security	3,657	3,345
Sundry creditors and accruals	4,267	3,640
	<u>7,924</u>	<u>6,986</u>

	Balance				Balance
	1 September	Incoming	Outgoing	Fund	31 August
	2022	resources	resources	transfers	2023
	£	£	£	£	£
10 Unrestricted funds					
General fund	424,093	341,203	(303,285)	-	462,011
Designated reserves					
Post-COVID legacy fund	-	-	-	-	-
	<u>424,093</u>	<u>341,203</u>	<u>(303,285)</u>	<u>-</u>	<u>462,011</u>

The Covid Legacy fund was established to commission specific projects to support initiatives to address the underlying causes of food poverty. One of the key initiatives has been Foodbank Plus, a foodbank commissioned service delivered by Citizens Advice Wirral.

During the year, Foodbank Plus supported 3,052 clients, and dealt with 5,804 issues (mostly involving debt, benefit delays/enquiries and housing). Individuals received £256,778, comprising of debt write-off, benefit entitlements, grants from other sources and the provision of white goods.

WIRRAL FOODBANK
NOTES ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

	Balance				Balance
	1 September	Incoming	Outgoing	Fund	31 August
	2022	resources	resources	transfers	2023
	£	£	£	£	£
11 Restricted funds					
Wirral Borough Council	36,716	-	(36,716)	-	-
	<u>36,716</u>	<u>-</u>	<u>(36,716)</u>	<u>-</u>	<u>-</u>
	<u>36,716</u>	<u>-</u>	<u>(36,716)</u>	<u>-</u>	<u>-</u>

Wirral Borough Council

Is funding for the purchase of emergency food.

WIRRAL FOODBANK
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2023

	2023		2022	
Income	£	£	£	£
Donations				
Unrestricted		340,777		357,740
Restricted		-		10,000
Bank interest received		426		-
		341,203		367,740
Less Administration & Support Costs				
Salaries & wages	74,582		58,507	
Staff travel	548		307	
Food purchases	90,795		20,756	
Foodbank Plus	39,591		211,500	
Rent	47,772		30,837	
Warehouse costs	9,837		12,849	
Motor expenses	2,175		12,569	
Covid PPE costs	-		-	
Postage, printing, stationery	-		881	
Sundry	900		2,854	
Utilities	5,979		983	
Office costs	4,764		4,843	
Telephone and internet	2,137		2,291	
Insurance	5,733		2,787	
Professional fees	6,716		1,633	
Bank charges	351		285	
Distribution centres	22,700		16,700	
Accountancy fees	2,322		2,226	
Client advice and support	20,230		-	
Donations	1,964		-	
Staff training	905		-	
		340,001		382,808
Net surplus/(deficit) for the year				
		1,202		(15,068)



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